

CIVIL COVER SHEET

The JS-44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (For more detailed instructions, see separate instruction sheet.)

PLAINTIFFS

*JULIE BABAUTA SANTOS, individually,
and on behalf of all those
similarly situated*

DEFENDANTS

*FEUX CANACHO, GOVERNOR OF GUAM
ARTILAGAN, DIRECTOR OF REVENUE
& TAXATION, LOUDES M. PEREZ,
DIRECTOR OF DEPARTMENT OF
ADMINISTRATION, DOUGLAS B. MOYLAN
ATTORNEY GENERAL; and GOV. OF GUAM*

COUNTY OF RESIDENCE OF FIRST LISTED PLAINTIFF _____

(EXCEPT IN U.S. PLAINTIFF CASES)

COUNTY OF RESIDENCE OF FIRST LISTED DEFENDANT _____

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED

ATTORNEYS (FIRM NAME, ADDRESS, AND TELEPHONE NUMBER)

*PHILLIPS & BORDALLO, P.C.
410 W. O'BRIEN DRIVE, STE 102
HAGATNA, GUAM 96910*

ATTORNEYS (IF KNOWN)

04-00006

(PLACE AN ☐ IN ONE BOX ONLY)

BASIS OF JURISDICTION

☐ 1 U.S. PLAINTIFF ☐ 2 U.S. DEFENDANT ☒ 3 FEDERAL QUESTION (U.S. NOT A PARTY) ☐ 5 LOCAL QUESTION

CAUSE OF ACTION (CITE THE U.S. CIVIL STATUTE UNDER WHICH YOU ARE FILING AND WRITE A BRIEF STATEMENT OF CAUSE)

*CLASS ACTION PETITION FOR RECOVERY OF INCOME TAX REFUNDS OR IN THE
ALTERNATIVE FOR A WRIT IN THE NATURE OF MANDAMUS*

(PLACE AN ☒ IN ONE BOX ONLY)

NATURE OF SUIT

CONTRACT		TORTS		ACTIONS UNDER STATUTES			
		PERSONAL INJURY		CIVIL RIGHTS	FORFEITURE/PENALTY	OTHER STATUTES	
<input type="checkbox"/> 110 INSURANCE		<input type="checkbox"/> 310 AIRPLANE		<input type="checkbox"/> 441 VOTING	<input type="checkbox"/> 610 AGRICULTURE	<input type="checkbox"/> 400 STATE REAPPORTIONMENT	<input type="checkbox"/> 875 CUSTOMER CHALLENGE 12 USC 3410
<input type="checkbox"/> 120 MARINE		<input type="checkbox"/> 315 AIRPLANE PRODUCT LIABILITY		<input type="checkbox"/> 442 JOBS	<input type="checkbox"/> 620 FOOD & DRUG	<input type="checkbox"/> 410 ANTI-TRUST BANKRUPTCY	<input type="checkbox"/> 891 AGRICULTURAL ACTS
<input type="checkbox"/> 130 MILLER ACT		<input type="checkbox"/> 320 ASSAULT, LIBEL & SLANDER		<input type="checkbox"/> 443 ACCOMMODATIONS	<input type="checkbox"/> 630 LIQUOR LAWS	<input type="checkbox"/> 420 TRUSTEE	<input type="checkbox"/> 892 ECONOMIC STABILIZATION ACT
<input type="checkbox"/> 140 NEGOTIABLE INSTRUMENT		<input type="checkbox"/> 330 FEDERAL EMPLOYERS' LIABILITY		<input type="checkbox"/> 444 WELFARE	<input type="checkbox"/> 640 R.R. & TRUCK	<input type="checkbox"/> 421 TRANSFER (915b)	<input type="checkbox"/> 893 ENVIRONMENTAL MATTERS
<input type="checkbox"/> 150 RECOVERY OF OVERPAYMENT & ENFORCEMENT OF JUDGMENT		<input type="checkbox"/> 340 MARINE		<input type="checkbox"/> 440 OTHER CIVIL RIGHTS	<input type="checkbox"/> 650 AIRLINE REGS.	<input type="checkbox"/> 422 APPEAL (801)	<input type="checkbox"/> 894 ENERGY ALLOCATION ACT
<input type="checkbox"/> 151 MEDICARE ACT		<input type="checkbox"/> 345 MARINE PRODUCT LIABILITY			<input type="checkbox"/> 660 OCCUPATIONAL SAFETY/HEALTH	<input type="checkbox"/> 430 BANKS AND BANKING	<input type="checkbox"/> 895 FREEDOM OF INFORMATION ACT
<input type="checkbox"/> 152 RECOVERY OF DEFAULTED STUDENT LOANS		<input type="checkbox"/> 350 MOTOR VEHICLE			<input type="checkbox"/> 690 OTHER	<input type="checkbox"/> 450 COMMERCE ICC RATES, ETC.	<input type="checkbox"/> 900 APPEAL OF FEE DETERMINATION UNDER EQUAL ACCESS TO JUSTICE ACT
<input type="checkbox"/> 153 RECOVERY OF OVERPAYMENT OF VETERANS BENEFITS		<input type="checkbox"/> 355 MOTOR VEHICLE PRODUCT LIABILITY				<input type="checkbox"/> 460 DEPORTATION	<input type="checkbox"/> 950 CONSTITUTIONALITY OF STATE STATUTES
<input type="checkbox"/> 160 STOCKHOLDERS SUITS		<input type="checkbox"/> 360 OTHER PERSONAL INJURY		PRISONER PETITIONS	LABOR	<input type="checkbox"/> 810 SELECTIVE SERVICE	<input type="checkbox"/> 970 NARA, TITLE II
<input type="checkbox"/> 190 OTHER CONTRACT		<input type="checkbox"/> 365 PERSONAL INJURY PRODUCT LIABILITY		<input type="checkbox"/> 510 VACATE SENTENCE (2255)	<input type="checkbox"/> 710 FAIR LABOR STANDARDS	<input type="checkbox"/> 850 SECURITIES COMMODITIES EXCHANGE	<input type="checkbox"/> 890 OTHER STATUTORY ACTIONS
<input type="checkbox"/> 195 CONTRACT PRODUCT LIABILITY				<input type="checkbox"/> 520 PAROLE COMMISSION REVIEW	<input type="checkbox"/> 720 LABOR/MGMT. RELATIONS	SOCIAL SECURITY	
				<input type="checkbox"/> 530 HABEAS CORPUS	<input type="checkbox"/> 730 LABOR/MGMT. REPORTING & DISCLOSURE ACT	<input type="checkbox"/> 861 HIA (1395ff)	
REAL PROPERTY	PERSONAL PROPERTY			<input type="checkbox"/> 540 MANDAMUS & OTHER	<input type="checkbox"/> 740 RAILWAY LABOR ACT	<input type="checkbox"/> 862 BLACK LUNG (923)	
<input type="checkbox"/> 210 CONDEMNATION	<input type="checkbox"/> 370 OTHER FRAUD			<input type="checkbox"/> 550 CIVIL RIGHTS	<input type="checkbox"/> 790 OTHER LABOR LITIGATION	<input type="checkbox"/> 863 DIWC (405(g))	
<input type="checkbox"/> 220 FORECLOSURE	<input type="checkbox"/> 371 TRUTH IN LENDING				<input type="checkbox"/> 791 EMPLOYEE RETIREMENT INCOME SECURITY ACT	<input type="checkbox"/> 864 DIWW (405(g))	
<input type="checkbox"/> 230 RENT LEASE & EJECTMENT	<input type="checkbox"/> 380 OTHER PERSONAL PROPERTY DAMAGE					<input type="checkbox"/> 865 SSID Title XVI	
<input type="checkbox"/> 240 TORTS TO LAND	<input type="checkbox"/> 385 PROPERTY DAMAGE PRODUCT LIABILITY					<input type="checkbox"/> 866 RSI (405 (g))	
<input type="checkbox"/> 245 TORT PRODUCT LIABILITY						TAX SUITS	
<input type="checkbox"/> 290 ALL OTHER REAL PROPERTY						<input checked="" type="checkbox"/> 870 TAXES	
						<input type="checkbox"/> 871 IRS-THIRD PARTY	
					PROPERTY RIGHTS		
					<input type="checkbox"/> 820 COPYRIGHT		
					<input type="checkbox"/> 830 PATENT		
					<input type="checkbox"/> 840 TRADEMARK		

RECEIVED

FEB 12 2004

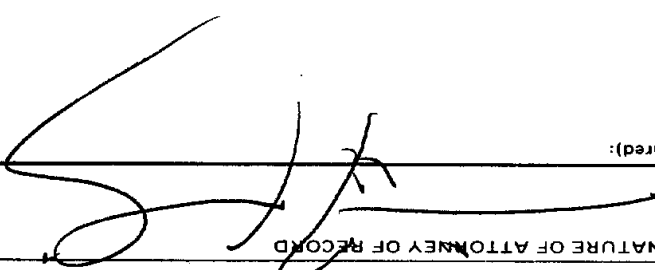
**DISTRICT COURT OF GUAM
HAGATNA, GUAM**

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CIVIL COVER SHEET (Reverse Side)

INSTRUCTIONS: After completing the front side of form JS 44B, complete the information requested below.

<input checked="" type="checkbox"/> PLACE AN X IN ONE BOX ONLY) ORIGIN <input checked="" type="checkbox"/> ORIGINAL PROCEEDING <input type="checkbox"/> 2 REMOVED FROM STATE COURT <input type="checkbox"/> 3 REMOVED FROM APPELLATE COURT <input type="checkbox"/> 4 REINSTATED OR REOPENED <input type="checkbox"/> 7 APPEAL TO DISTRICT JUDGE FROM MAGISTRATE JUDGMENT <input type="checkbox"/> 910 DOMESTIC RELATIONS <input type="checkbox"/> 930 PROBATE <input type="checkbox"/> 940 SUBSTITUTE <input checked="" type="checkbox"/> 990 OTHER TRUSTEE		LOCAL QUESTION Check YES only if demanded in complaint: <input type="checkbox"/> 920 INSANITY <input type="checkbox"/> 930 PROBATE <input type="checkbox"/> 940 SUBSTITUTE <input checked="" type="checkbox"/> 990 OTHER TRUSTEE	DEMAND \$ 112,400,000.00 <input type="checkbox"/> OTHER	JURY DEMAND <input type="checkbox"/> YES <input type="checkbox"/> NO	REMARKS CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23 <input checked="" type="checkbox"/>
--	--	--	---	---	--

DATE 2-12-04	SIGNATURE OF ATTORNEY OF RECORD 	COMMENTS (Use if additional space is required):
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The Law Offices of

PHILLIPS & BORDALLO

A Professional Corporation

410 West O'Brien Drive, Suite 102 Hagåtña, Guam 96910-5044

Tel: (671) 477-ABCD (2223) • Fax: (671) 477-2FAX (2329)

"I Erensia, Lina'la, Espiritu-ta"

FILED
DISTRICT COURT OF GUAM

FEB 12 2004

MARY L. M. MORAN
CLERK OF COURT

Attorneys for Petitioner

DISTRICT COURT OF GUAM
TERRITORY OF GUAM

JULIE BABAUTA SANTOS, individually, and)
on behalf of all those similarly situated,)

Petitioner,)

vs.)

FELIX A. CAMACHO, Governor of Guam,)
ART ILAGAN, Director of Department of)
Revenue and Taxation, LOURDES M.)
PEREZ, Director of Department of)
Administration, DOUGLAS B. MOYLAN,)
Attorney General; and GOVERNMENT OF)
GUAM,)

Respondents.)

DOCKET NO. **04-00006**

**CLASS ACTION PETITION FOR
RECOVERY OF INCOME TAX
REFUNDS OR IN THE
ALTERNATIVE FOR A WRIT
IN THE NATURE OF
MANDAMUS**

Petitioner, Julie Babauta Santos (hereinafter "Petitioner"), individually and on behalf of all those similarly situated, petitions this Court for the recovery of income tax refunds, or, in the alternative, for a writ in the nature of mandamus directed to Respondents, in their official capacities, and by this verified Petition alleges:

JURISDICTION

1. This Court has exclusive original jurisdiction pursuant to 48 U.S.C. §1421i(h) and 28 U.S.C. §1361.

PARTIES

2. Petitioner is a United States citizen, a Guam resident, and a taxpayer. Petitioner is over the age of 18 years, and is legally qualified to receive the refundable earned income tax credits (the "EIC") which Petitioner is seeking to have implemented and applied to Guam taxpayers.

3. Respondent Felix P. Camacho, Governor of Guam (hereinafter "Respondent Camacho"), is the Governor of Guam, such office established within the Government of Guam by virtue of the 1950 Organic Act of Guam (the "Organic Act"), 48 U.S.C. §1421, et seq., and responsible for the administration and enforcement of the Guam Territorial Income Tax ("GTIT"). 48 U.S.C. §1421i.

4. Respondent Art Ilagan, Director of the Department of Revenue and Taxation (hereinafter "Respondent Ilagan"), is responsible under the Governor with the administration and enforcement of the GTIT, as provided by 11 G.C.A. §§1104 and 1107.

5. Respondent Lourdes M. Perez, Director of the Department of Administration (hereinafter "Respondent Perez"), is responsible to set aside all money reserved for income tax refunds, earned income tax credits and child tax credits from income tax receipts, as required by the Income Tax Refund Reserve Fund Law. 11 G.C.A. §50104.

6. Respondent Douglas B. Moylan, Attorney General of Guam (hereinafter "Respondent Moylan"), is the elected Attorney General of Guam, the head of the Department

of Law and chief legal officer of the Government of Guam, and has the duty to institute proceedings to have determined by the courts the validity of any law.

7. Respondent Government of Guam, created through the Organic Act, is made up of three (3) co-equal branches of government consisting of the Executive, Legislative, and Judicial branches, and only has those powers granted to it through the Organic Act.

THE CLASS

8. Petitioner brings this petition on Petitioner's own behalf and on behalf of all persons similarly situated. The class Petitioner represents consists of all Guam taxpayers who were and are entitled to be paid refundable earned income tax credits under the GTIT and the Earned Income Program.

9. The class Petitioner represents numbers at least 5,000 and is so numerous that the joinder of each member of the class is impracticable.

10. There is a well defined community interest in the questions of law and fact affecting the class Petitioner represents. The class members' claims against Respondents involve questions of common or general interest, in that the statutory formula used to determine qualification for refundable earned income tax credits has never been applied. The questions are such that proof of a state of facts common to the members of the class will entitle each member of the class to the relief requested in this Petition.

11. The members of the class Petitioner represents have no plain, speedy, or adequate remedy at law against Respondents other than by maintenance of this class action, because Petitioner is informed and believes, and on the basis of that information and belief alleges, that the damage to each member of the class is relatively small, and that it would be

1 economically infeasible to seek recovery against Respondents other than by a class action.

2
3 12. The prosecution of separate actions by individual members of the class would
4 create a risk of adjudications with respect to individual members of the class which would as
5 a practical matter be dispositive of the interests of the other members not parties to the
6 adjudications.

7
8 13. Petitioner will fairly and adequately represent and protect the interests of the class,
9 because Petitioner is a member of the class and Petitioner's claims are typical of those in the
10 class, and counsel for Petitioner is experienced in class actions of this nature.

11 PETITIONER'S CLAIMS

12 14. Congress organized Guam as an unincorporated possession of the United
13 States through the Organic Act of Guam, 48 U.S.C. § 1421 *et. seq.* Congress also provided
14 an income tax scheme for Guam in 48 U.S.C. § 1421i ("Income Tax Section").

15 15. Guam residents do not pay any income tax to the U.S. federal government;
16 instead, they pay a territorial income tax to the government of Guam. Rather than writing an
17 entirely new tax code for Guam, Congress applied certain provisions of the Internal Revenue
18 Code, 26 U.S.C. § 1 *et. seq.* ("IRC."), to Guam as the Guam Territorial Income Tax, including
19 Subtitle A, which contains the EIC. 26 U.S.C. §32.

20
21 16. In passing the Income Tax Section, Congress intended to provide uniform
22 treatment for United States and Guam taxpayers. Only those provisions of the IRC that are
23 manifestly inapplicable or incompatible with the intent of the Income Tax Section do not apply
24 to Guam taxpayers. The EIC is not manifestly inapplicable or incompatible with the intent of
25 the Income Tax Section.
26

1 17. The EIC was enacted in part to provide special tax benefits to low-income workers
2 by reducing tax burdens and making employment more attractive than welfare.
3

4 18. Under the mirror code, Guam taxpayers have been eligible for the EIC since its
5 effective date in 1975, and remain eligible unless Guam de-links from the IRC and enacts its
6 own tax code. Guam has not de-linked from the IRC nor has it enacted its own tax code.
7

8 19. On February 28, 1996, Public Law 23-74, sponsored by then-Senator Felix P.
9 Camacho, specifically made the EIC applicable to Guam. Although the provisions of Public
10 Law 23-74 were later repealed, the Guam Legislature, through Public Law 24-61:4, as
11 amended by Public Law 25-03:IV;22, enacted the Earned Income Program (the "Earned
12 Income Program") to mandate the fulfillment of the Government of Guam's obligations under
13 the Income Tax Section. 11 G.C.A. §42101, *et. seq.*
14

15 20. Section 42103 of Title 11 G.C.A. requires the Earned Income Program be
16 instituted using the same income levels as are used in the EIC law "to compute a subsidy
17 which will be paid to residents of Guam who file Income Tax Returns to the Department of
18 Revenue and Taxation."
19

20 21. Section 50103 of Title 11 G.C.A. requires Respondent Illagan, in consultation with
21 Respondent Perez and the Director of the Bureau of Budget and Management Research, to
22 establish a formula for reserving income tax receipts to pay income tax refunds, earned
23 income tax credits and child tax credits.
24

25 22. Section 50104 of Title 11 G.C.A. requires Respondent Perez to set aside all
26 money reserved for income tax refunds, earned income tax credits and child tax credits from
27 income tax receipts.
28

23. The Guam Supreme Court recently held that the substantive provisions of the IRC enlisted in the Organic Act, including the EIC, must be applied in mirrored fashion to Guam, and the Governor is required to enforce and administer the EIC. See In re Request of / Mina Bente Sing'ko Na Liheslaturan Guahan Relative to the Application of the Earned Income Tax Credit Program to Guam Taxpayers, 2001 Guam 3 (2001).

24. Respondents have refused requests for refundable earned income tax credits, and have publicly continued to allege that the EIC is inapplicable to Guam taxpayers.

25. Respondents have failed to pay refundable earned income tax credits to Petitioner, and continued to deny Guam taxpayers the benefits of the Earned Income Program, as mandated by the Organic Act and Guam law.

26. Petitioner seeks relief in the form of damages for all unpaid refundable earned income tax credits for the years 1998, 1999, 2000, 2001, 2002, and 2003, in the approximate amount of One Hundred Twelve Million and Four Hundred Thousand Dollars (\$112,400,000.00). See Government of Guam EITC Costs (Projected), based on U.S. Treasury projections of average annual growth rate in the United States, attached herein as Exhibit "A."

27. In the alternative, Petitioner seeks a writ in the nature of mandamus compelling Respondents to implement the EIC as required by the Organic Act and Guam law, and furthermore, that Respondents pay to Petitioner and the class all unpaid refundable earned income tax credits for the years 1998, 1999, 2000, 2001, 2002, and 2003, in the approximate amount of One Hundred Twelve Million and Four Hundred Thousand Dollars (\$112,400,000.00). Petitioner has a clear right to the relief sought, Respondents have plainly

defined, peremptory and non-discretionary duties to implement the EIC and to pay unpaid refundable income tax credits, and no other adequate remedy is available.

28. Petitioner has incurred, and will continue to incur, expenses for costs and attorneys' fees necessary for the investigation, formulation, and prosecution of this action. Those attorney fees and other expenditures will result in a benefit to all members of the class.

WHEREFORE, Petitioner prays for judgment against Respondents as follows:

1. Damages in the approximate amount of One Hundred Twelve Million and Four Hundred Thousand Dollars (\$112,400,000.00), for the payment of refundable earned income tax credits for the years 1998 through 2003, or some other amount to be shown at trial.

2. In the alternative, a writ in the nature of mandamus compelling Respondents to implement the EIC and pay Petitioner and the class all unpaid refundable earned income tax credits for the years 1998 through 2003, in the approximate amount of One Hundred Twelve Million and Four Hundred Thousand Dollars (\$112,400,000.00), or some other amount to be shown at trial.

3. Petitioner recover costs and attorneys' fees in the amount of ten percent (10%) of the total amount recovered by the class.

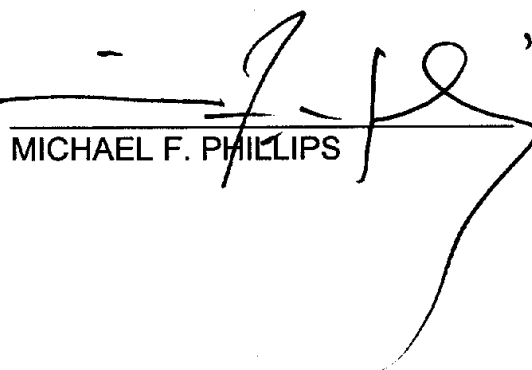
4. Payment of Petitioner's costs and attorneys' fees from the amount recovered for the common benefit of the class; and

5. The Court grant such other relief as at law or in equity may be granted, whether or not prayed for herein.

Respectfully submitted this 12th day of February, 2004.

PHILLIPS & BORDALLO, P.C.
Attorneys for Petitioner

BY:


MICHAEL F. PHILLIPS

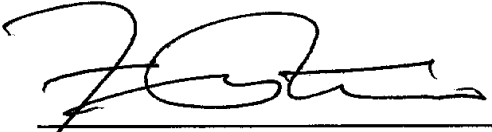
VERIFICATION

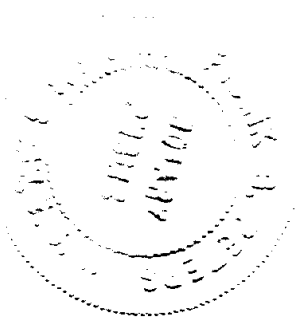
GUAM, U.S.A.)
)ss.
 CITY OF HAGÄTÑA)

The undersigned, being first duly sworn, deposes and says that she is a party to the above-entitled matter; the foregoing document is true of her own knowledge, except as to matters which are therein stated on her information or belief and as to those matters she believes them to be true.


 JULIE BABAUTA SANTOS

SUBSCRIBED AND SWORN to before me this 12th day of February, 2004.


 NOTARY PUBLIC



FRANK G. PETERS
 NOTARY PUBLIC
 In and for Guam U.S.A.
 My Commission expires: February 9, 2005
 415 CHALAN SAN ANTONIO SUITE #101
 TAMUNING, GUAM 96911

Table D

**Government of Guam
ETTC Costs (Projected) ***

<u>Year</u>	<u>Returns Filed</u>	<u>Average Annual Growth Rate</u>	<u>ETTC Costs (in millions)</u>
1998	15,300	1.5%	17.1
1999	16,500	1.5%	17.6
2000	17,200	1.5%	18.1
2001	18,500	1.5%	18.5
2002	19,500	1.5%	19.1
2003	20,300	3.0%	22.0
2004	21,500	4.0%	24.0
2005	23,000	4.0%	26.0

- Based on U.S. Treasury projections of average annual growth rate in the United States

EXHIBIT A

United States District Court

DISTRICT OF

JULIE BABAUTA SANTOS,
INDIVIDUALLY AND ON BEHALF OF
ALL THOSE SIMILARLY SITUATED

v.

SUMMONS IN A CIVIL CASE

CASE NUMBER: CV 04-0006

FELIX CANACHO, GOVERNOR OF GUAM
ART ILAGAN, DIRECTOR OF REVENUE & TAXATION
LOUDES PEREZ, DIRECTOR OF DEPT OF ADMINISTRATION
DOUGLAS MOYLAN, ATTORNEY GENERAL
GOVERNMENT OF GUAM

TO: (Name and address of defendant)

FELIX CANACHO, GOVERNOR OF GUAM

YOU ARE HEREBY SUMMONED and required to serve upon PLAINTIFF'S ATTORNEY (name and address)

MICHAEL F. PHILLIPS
PHILLIPS & BORDALLO, P.C.
410 W. O'BRIEN DRIVE
HAGATNA, GUAM 96910

an answer to the complaint which is herewith served upon you, within TWENTY (20) days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint. You must also file your answer with the Clerk of this Court within a reasonable period of time after service.

MARY L. M. MORAN
Clerk Of Court

CLERK

DATE

FEB 13 2004

(BY) DEPUTY CLERK

ACKNOWLEDGED RECEIPT

By: MM
Date: 2/13/04

COPY

RETURN OF SERVICE

Service of the Summons and Complaint was made by me ¹	DATE
NAME OF SERVER (PRINT)	TITLE

Check one box below to indicate appropriate method of service

- ☐ Served personally upon the defendant. Place where served: _____
- ☐ Left copies thereof at the defendant's dwelling house or usual place of abode with a person of suitable age and discretion then residing therein.
Name of person with whom the summons and complaint were left: _____
- ☐ Returned unexecuted: _____
- ☐ Other (specify): _____

STATEMENT OF SERVICE FEES

TRAVEL	SERVICES	TOTAL
--------	----------	-------

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Return of Service and Statement of Service Fees is true and correct.

Executed on _____
Date

Signature of Server

Address of Server

(1) As to who may serve a summons see Rule 4 of the Federal Rules of Civil Procedure.

United States District Court

DISTRICT OF

JULIE BABAUTA SANTOS, INDIVIDUALLY,
AND ON BEHALF OF ALL THOSE
SIMILARLY SITUATED

SUMMONS IN A CIVIL CASE

CASE NUMBER: CV 04-00006

v.

FELIX CAMACHO, GOVERNOR OF GUAM
ART ILAGAN, DIRECTOR OF REVENUE & TAXATION
LOURDES M. PEREZ, DIRECTOR OF DEPARTMENT OF ADMINISTRATION
DOUGLAS MOYLAN, ATTORNEY GENERAL
GOVERNMENT OF GUAM

TO: (Name and address of defendant)

GOVERNMENT OF GUAM

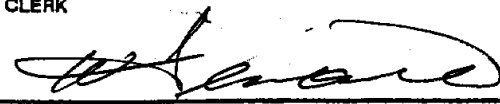
YOU ARE HEREBY SUMMONED and required to serve upon PLAINTIFF'S ATTORNEY (name and address)

MICHAEL PHILLIPS
PHILLIPS & BORDAID, P.C.
410 W. O'BRIEN DRIVE
MAGATNA, GUAM 96910

an answer to the complaint which is herewith served upon you, within TWENTY (20) days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint. You must also file your answer with the Clerk of this Court within a reasonable period of time after service.

MARY L. M. MORAN
Clerk Of Court

CLERK



(BY) DEPUTY CLERK

FEB 13 2004

DATE

ACKNOWLEDGED RECEIPT

By: 

Date: 2/13/04

COPY

RETURN OF SERVICE

Service of the Summons and Complaint was made by me¹

DATE

NAME OF SERVER (PRINT)

TITLE	
-------	--

Check one box below to indicate appropriate method of service

- ☐ Served personally upon the defendant. Place where served: _____
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Name of person with whom the summons and complaint were left: _____
- ☐ Returned unexecuted: _____
- ☐ Other (specify): _____

STATEMENT OF SERVICE FEES

TRAVEL

SERVICES

[illegible]

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Return of Service and Statement of Service Fees is true and correct.

Executed on

Date _____

Signature of Server

Address of Server

(1) As to who may serve a summons see Rule 4 of the Federal Rules of Civil Procedure:

United States District Court

DISTRICT OF

JULIE BABAUTA SANTOS, INDIVIDUALLY,
AND ON BEHALF OF ALL THOSE
SIMILARLY SITUATED

SUMMONS IN A CIVIL CASE

CASE NUMBER: CV 04-00006

v.

FELIX CAMACHO, GOVERNOR OF GUAM
ART ILAGAN, DIRECTOR OF REVENUE & TAXATION
LOURDES N. PEREZ, DIRECTOR OF DEPARTMENT OF ADMINISTRATION
DOUGLAS MOYLAN, ATTORNEY GENERAL
GOVERNMENT OF GUAM

TO: (Name and address of defendant)

ART ILAGAN
DIRECTOR
DEPARTMENT OF REVENUE
& TAXATION

YOU ARE HEREBY SUMMONED and required to serve upon PLAINTIFF'S ATTORNEY (name and address)

MICHAEL PHILLIPS
PHILLIPS & PORDANO, P.C.
40 W. O'BRIEN DRIVE
HAGATNA, GUAM 96911

an answer to the complaint which is herewith served upon you, within TWENTY (20) days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint. You must also file your answer with the Clerk of this Court within a reasonable period of time after service.

MARY L. M. MORAN
Clerk Of Court

FEB 13 2004

CLERK

DATE

(BY) DEPUTY CLERK

ACKNOWLEDGED RECEIPT

By:

Date:

COPY

RETURN OF SERVICEService of the Summons and Complaint was made by me¹

DATE

NAME OF SERVER (PRINT)

TITLE

Check one box below to indicate appropriate method of service☐ Served personally upon the defendant. Place where served: _____☐ Left copies thereof at the defendant's dwelling house or usual place of abode with a person of suitable age and discretion then residing therein.

Name of person with whom the summons and complaint were left: _____

☐ Returned unexecuted: _____☐ Other (specify): _____**STATEMENT OF SERVICE FEES**

TRAVEL

SERVICES

TOTAL

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Return of Service and Statement of Service Fees is true and correct.

Executed on _____

Date

Signature of Server_____
Address of Server

(1) As to who may serve a summons see Rule 4 of the Federal Rules of Civil Procedure.

United States District Court

DISTRICT OF

JULIE BABAUTA SANTOS, INDIVIDUALLY,
AND ON BEHALF OF ALL THOSE
SIMILARLY SITUATED

SUMMONS IN A CIVIL CASE

CASE NUMBER: CV 04-00006

v.

FELIX CAMACHO, GOVERNOR OF GUAM
ART ILAGAN, DIRECTOR OF REVENUE & TAXATION
LOURDES M. PEREZ, DIRECTOR OF DEPARTMENT OF ADMINISTRATION
DOUGLAS MOYLAN, ATTORNEY GENERAL
GOVERNMENT OF GUAM

TO: (Name and address of defendant)

LOURDES M. PEREZ
DIRECTOR
DEPARTMENT OF ADMINISTRATION

YOU ARE HEREBY SUMMONED and required to serve upon PLAINTIFF'S ATTORNEY (name and address)

MICHAEL PHILLIPS
PHILLIPS & BORDAUD, PC
410 W. O'BRYEN DR.
HAGATNA, GUAM 96910

an answer to the complaint which is herewith served upon you, within TWENTY (20) days after service of this summons upon you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint. You must also file your answer with the Clerk of this Court within a reasonable period of time after service.

MARY L. M. MORAN
Clerk Of Court

FEB 13 2004

CLERK

DATE

(BY) DEPUTY CLERK

ACKNOWLEDGED RECEIPT

By: [Signature]
Date: 2/13/04

COPY

RETURN OF SERVICEService of the Summons and Complaint was made by me¹

DATE

NAME OF SERVER (PRINT)

TITLE

Check one box below to indicate appropriate method of service☐ Served personally upon the defendant. Place where served: _____☐ Left copies thereof at the defendant's dwelling house or usual place of abode with a person of suitable age and discretion then residing therein.
Name of person with whom the summons and complaint were left: _____☐ Returned unexecuted: _____☐ Other (specify): _____**STATEMENT OF SERVICE FEES**

TRAVEL

SERVICES

TOTAL

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Return of Service and Statement of Service Fees is true and correct.

Executed on _____

Date

Signature of Server_____
Address of Server

(1) As to who may serve a summons see Rule 4 of the Federal Rules of Civil Procedure.

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ATTORNEY GENERAL

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